

INSTRUCTIONS FOR APPLICATION FOR ADMISSION TO ROSTER OF ACCOUNTANTS AUTHORIZED TO CONDUCT MUNICIPAL AUDITS

Applicants will need to demonstrate they have completed courses that meet the minimum hour requirements in subjects that are directly related to the government environment. For example, a course on Generally Accepted Auditing Standards will need to cover their application specifically to a governmental entity to meet the intent of the application requirements.

Audits of State and Local Governments - Courses eligible for credit will focus on generally accepted auditing standards in a governmental environment with consideration to planning; risk assessment; compliance; methods to audit unique governmental activities, transactions and balances; and related independent auditor reports.

Governmental Accounting and Financial Reporting - Courses eligible for credit will focus on generally accepted accounting principles and financial statements as allowed/required under standards promulgated by the GASB for governmental entities.

GAGAS – Courses eligible for credit will cover audits conducted in accordance with Generally Accepted Governmental Auditing Standards. These standards are also referred to as the “Yellow Book”. These standards pertain to auditors' professional qualifications; additional governmental general, fieldwork, and reporting standards; the quality of audit effort; and the characteristics of professional and meaningful audit reports.

Single Audit Act & Related OMB Circulars and Supplements - Courses eligible for credit will focus on how to perform an audit under the requirements of the Single Audit Act of 1996 and related publications such as OMB circular A-133 and compliance supplements. Topics may include planning, risk assessment, understanding applicable compliance requirements, internal controls over compliance, and compliance auditing and reporting as they relate to Single Audits.

Oregon Minimum Standards and Local Budget Law - Courses eligible for credit will include the Oregon Revised Statutes and Administrative Rules governing the requirements of audits of Oregon Municipal Corporations and Local Budget Law.

**OREGON BOARD OF ACCOUNTANCY
APPLICATION FOR ADMISSION TO THE ROSTER OF ACCOUNTANTS
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List the classes you have attended in the two year period immediately preceding your application showing you have completed 40 hours of Level 1 or Level 2 continuing education in the following subjects with at least four (4) hours in each subject:

- a. Audits of State and Local Governmental Units;
- b. Governmental Accounting and Financial Reporting Standards (GAFR);
- c. Generally Accepted Governmental Auditing Standards (GAGAS);
- d. Single Audit Act & related Office of Management and Budget Circulars and Supplements;
- e. Oregon Local Budget Law; and
- f. Minimum Standards of audits and reviews of Oregon municipal corporations.

Please submit the following for each course:

- a. Course outline
- b. Knowledge level of the course
- c. NASBA 3-digit QAS sponsor number, if self-study

Conferences and seminars that are not Level 1 or Level 2 may not be included in the hours required for admission to the municipal roster.

Attach evidence of attendance for programs listed. Examples of acceptable evidence of attendance are a copy of the certificate of attendance, an attendance slip signed by the instructor or sponsor, or a letter from the sponsor confirming the attendance including the hours allowed for the program.

Upon approval of an applicant to the Roster, the Board shall notify the applicant in writing; enter the applicant's name on the Roster; and notify the Secretary of State that the applicant is authorized to conduct municipal audits.

IF PAYING BY CHECK

Return application to:
Oregon Board of Accountancy
Unit 05
PO BOX 4395
Portland OR 97208-4395

IF PAYING BY VISA or MASTERCARD

Return application to:
Oregon Board of Accountancy
3218 Pringle RD SE #110
Salem OR 97302

If you have any questions, contact the Board office at (503) 378-4181 ext. 5.

Continued enrollment on the Municipal Roster requires 24 hours of continuing education in municipal courses each renewal period. *OAR 801-020-0700.*

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1. Applicant Name: _____

CPA/PA Permit No: _____ Daytime Phone No: _____

2. Firm or Business Name Registered with the Board under which municipal audits will be issued: _____

3. CONTINUING EDUCATION DETAIL REPORT

Programs that are Level 3 (Advanced) or Level 4 (Update) may not be included in the hours required for Admission to the Municipal Roster. Only Level 1 (Basic) or Level 2 (Intermediate) programs are eligible. If a course is self-study, submit the 3-digit QAS sponsor number.

Title of Program	Sponsor & QAS Number	Completion or Attendance date	Audits of State and Local Government	GAFR	GAGAS	Single Audit Act & related	Oregon Local Budget Law	Minimum Standards of Audits & Review of OR Muni Corps	SUB TOTAL	Course Level
Total Hours Claimed										

4. I understand that the act of filling out this application constitutes an agreement between me and the Board that I will observe the requirements of OAR 801-020-0690; Qualifications for Admission to Roster. I certify to the truth and accuracy of all statements and answers made in this application. I understand that before applying, I must have already completed the required number of continuing education hours listed in OAR 801-020-0690.

Date _____ Signature _____

5. Application fee: \$100.00 Please make check payable to: Oregon Board of Accountancy
THIS FEE IS NON-REFUNDABLE
Credit Card Authorization

Account Number _____ Exp Date: _____

Address: _____ 3-Digit Code: _____

Amount Authorized: \$100.00 Print Name _____

Signature: _____ Date _____